



COMPARISON OF CARES ACT FEDERAL PROGRAMS AVAILABLE TO SUPPORT IDAHO K-12 PUBLIC SCHOOLS

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides economic assistance to address the coronavirus pandemic in the United States. This Act was passed by Congress with overwhelming, bipartisan support and signed into law March 27, 2020. The \$2 trillion aid package provides financial aid in the form of direct payments to eligible taxpayers, expanded unemployment insurance, expanded lending for businesses and local governments, new loans and grants for small businesses, assistance to hospitals for ventilators and other equipment, and funding for state and local governments.

Elementary and Secondary School Emergency Relief Fund (ESSERF) (\$47,854,695 M)

Includes the following grants:

- 90% Flowthrough to LEAs (\$43,069,226 M)
- 10% State Set-Aside Reserve (\$4,785,469 M), which is split into two different pots of money with different requirements:
 - Learning Management System (\$3,785,469 M)
 - Social Emotional Learning (\$1,000,000 M)

ESSERF - 90% FLOWTHROUGH TO LEAS (\$43,069,500 M)

Aspects of Each Grant	ESSERF - 90% Flowthrough to LEAs (\$43,069,226 M) Grant Specifics
Fund Purpose	To prevent, prepare for, and respond to COVID-19 in addressing the impact the pandemic has on elementary and secondary schools.
Allocation Formula/ Methodology Calculation	90% Proportional share of ESEA Title I-A funding for 2019-2020
Performance Period	March 13, 2020 - September 30, 2022

Aspects of Each Grant	ESSERF - 90% Flowthrough to LEAs (\$43,069,226 M) Grant Specifics
K-12 Use of Funds	<ol style="list-style-type: none"> 1. Activities authorized by ESEA, IDEA, AEFLA, the Perkins Act, and the McKinney-Vento Act 2. Coordination of preparedness and response efforts 3. Grants to principals for school-level needs 4. Activities to address the needs of special-needs populations 5. Development and implementation of preparedness and response systems 6. Training and professional development on sanitization and the minimization of disease spread 7. Purchasing cleaning supplies 8. Planning and coordinating long-term closures 9. Purchasing educational technology for students 10. Providing mental health services and supports 11. Planning and implementing summer-learning and after-school programs 12. Other activities necessary to maintain the operation of the LEA and for continuing to employ existing staff
Reimbursement Process and Reporting Requirements	<ol style="list-style-type: none"> 1. GRA approval includes expenditure category and description narrative; 2. Back-up evidence may be requested; 3. LEAs with allocation more than \$150,000 have additional project level reporting requirements in GRA
Application Requirements	<p>Application required</p> <p>https://form.jotform.com/20127434598716</p>
Equitable Services	<p>Equitable Services Requirements Apply</p> <p>Equitable Services Requirements Apply. CARES Act, Section 18005 states that equitable services will be provided in the same manner as provided under ESEA, Section 1117. See also the U.S. Department of Education's October 9, 2020 guidance, Providing Equitable Services to Students and Teachers in Non-Public Schools under the CARES Act Programs</p>
Supplement not Supplant	<p>Supplement not Supplant does not apply to CARES Act Funds</p>
Indirect Costs	<p>LEAs may charge an unrestricted indirect cost rate</p>

Aspects of Each Grant	ESSERF - 90% Flowthrough to LEAs (\$43,069,226 M) Grant Specifics
Time and Effort Reporting	Documenting personnel paid with federal funds is required under 2 CFR §200.430(i). This means that an LEA maintains the records it generally maintains for salaries and wages, including for employees in leave status, as long as payments to employees in leave status are made consistent with grantee policies and procedures that apply to all employees, federally funded or not. Time and effort reporting is required if an individual employee is splitting time between activities that may be funded under ESSER and activities that are not allowable under ESSER. There will be few situations when an employee of an LEA would perform multiple activities where some are not allowable and thus would require time distribution records, given that an LEA is authorized to use funds on "activities that are necessary to maintain the operation of and continuity of services in [an LEA] and continuing to employ existing staff of the [LEA]" in order "to prevent, prepare for, and respond to" COVID-19 (USED ESSERF Office Hours I & II Follow Up, July 21, 2020).
Accounting Codes	Fund #: 252 Revenue Code: 445900
GRA Allocation Availability	June 24, 2020

ESSERF - 10% STATE SET-ASIDE RESERVE (\$4,785,469 M): LEARNING MANAGEMENT SYSTEM (\$3,785,469 M)

Aspects of Each Grant	ESSERF - 10% State Set-Aside Reserve (\$4,785,469 M): Learning Management System (\$3,785,469 M) Grant Specifics
Fund Purpose	To prevent, prepare for, and respond to COVID-19 in addressing the impact the pandemic has on elementary and secondary schools.
Allocation Formula/ Methodology Calculation	10% for emergency needs as determined by the SEA 1. \$5000 base for set-up and implementation 2. \$700 professional development base 3. \$8.76/ per student amount
Performance Period	March 13, 2020 - September 30, 2022

Aspects of Each Grant	ESSERF - 10% State Set-Aside Reserve (\$4,785,469 M): Learning Management System (\$3,785,469 M) Grant Specifics
K-12 Use of Funds	<p>1. Priority for a robust learning management system (LMS) that meets technical and functional criteria determined by the Digital Divide Task Force (see the District LMS Assurance Checklist at Federal Programs CARES Act webpage)</p> <p>2. Implementation /Set-Up fee</p> <p>3. Licenses</p> <p>4. Professional development related to implementing an LMS or distance learning</p> <p>5. Any activity allowable under the Coronavirus Relief, Distance/Blended Learning grant</p> <p><i>Statewide approved LMS vendors include:</i></p> <p>1. PowerSchool/Schoology</p> <p>2. D2L</p> <p>3. Instructure/Canvas</p> <p>4. Its Learning</p> <p>5. Otus</p>
Reimbursement Process and Reporting Requirements	<p>1. GRA approval includes expenditure category and description narrative;</p> <p>2. Back-up evidence may be requested;</p> <p>3. LEAs with allocation more than \$150,000 have additional project level reporting requirements in GRA</p>
Application Requirements	No application is required
Equitable Services	<p>Equitable Services Requirements Apply</p> <p>Equitable Services Requirements Apply. CARES Act, Section 18005 states that equitable services will be provided in the same manner as provided under ESEA, Section 1117. See also the U.S. Department of Education's October 9, 2020 guidance, Providing Equitable Services to Students and Teachers in Non-Public Schools under the CARES Act Programs</p>
Supplement not Supplant	Supplement not Supplant does not apply to CARES Act Funds
Indirect Costs	LEAs may charge an unrestricted indirect cost rate
Time and Effort Reporting	Documenting personnel paid with federal funds is required under 2 CFR §200.430(i). This means that an LEA maintains the records it generally

Aspects of Each Grant	ESSERF - 10% State Set-Aside Reserve (\$4,785,469 M): Learning Management System (\$3,785,469 M) Grant Specifics
	maintains for salaries and wages, including for employees in leave status, as long as payments to employees in leave status are made consistent with grantee policies and procedures that apply to all employees, federally funded or not. Time and effort reporting is required if an individual employee is splitting time between activities that may be funded under ESSER and activities that are not allowable under ESSER. There will be few situations when an employee of an LEA would perform multiple activities where some are not allowable and thus would require time distribution records, given that an LEA is authorized to use funds on "activities that are necessary to maintain the operation of and continuity of services in [an LEA] and continuing to employ existing staff of the [LEA]" in order "to prevent, prepare for, and respond to" COVID-19 (USED ESSERF Office Hours I & II Follow Up, July 21, 2020).
Accounting Codes	Fund #: 252 Revenue Code: 445900
GRA Allocation Availability	July 27, 2020

ESSERF - 10% STATE SET-ASIDE RESERVE (\$4,785,469 M): SOCIAL EMOTIONAL LEARNING (\$1,000,000 M)

Aspects of Each Grant	ESSERF - 10% State Set-Aside Reserve (\$4,785,469 M): Social Emotional Learning (\$1,000,000 M) Grant Specifics
Fund Purpose	To prevent, prepare for, and respond to COVID-19 in addressing the impact the pandemic has on elementary and secondary schools.
Allocation Formula/ Methodology Calculation	10% for emergency needs as determined by the SEA 1. \$2000 base 2. \$2.0248/per student
Performance Period	March 13, 2020 - September 30, 2022
K-12 Use of Funds	Support the development, expansion, or continuation of social and emotional learning/ behavioral health and wellness services. Examples include: 1. Anti-bullying supports and activities

Aspects of Each Grant	ESSERF - 10% State Set-Aside Reserve (\$4,785,469 M): Social Emotional Learning (\$1,000,000 M) Grant Specifics
	2. Suicide prevention supports and activities 3. Title IX training 4. SEL curriculum 5. SEL professional development 6. Counselor position 7. Behavioral health services (This is not an exhaustive list.)
Reimbursement Process and Reporting Requirements	1. GRA approval includes expenditure category and description narrative 2. Back-up evidence may be requested
Application Requirements	No application is required
Equitable Services	Equitable Services Requirements Apply CARES Act, Section 18005 states that equitable services will be provided in the same manner as provided under ESEA, Section 1117. See also the U.S. Department of Education's October 9, 2020 guidance, Providing Equitable Services to Students and Teachers in Non-Public Schools under the CARES Act Programs
Supplement not Supplant	Supplement not Supplant does not apply to CARES Act Funds
Indirect Costs	LEAs may charge an unrestricted indirect cost rate
Time and Effort Reporting	Documenting personnel paid with federal funds is required under 2 CFR §200.430(i). This means that an LEA maintains the records it generally maintains for salaries and wages, including for employees in leave status, as long as payments to employees in leave status are made consistent with grantee policies and procedures that apply to all employees, federally funded or not. Time and effort reporting is required if an individual employee is splitting time between activities that may be funded under ESSER and activities that are not allowable under ESSER. There will be few situations when an employee of an LEA would perform multiple activities where some are not allowable and thus would require time distribution records, given that an LEA is authorized to use funds on "activities that are necessary to maintain the operation of and continuity of services in [an LEA] and continuing to employ existing staff of the

Aspects of Each Grant	ESSERF - 10% State Set-Aside Reserve (\$4,785,469 M): Social Emotional Learning (\$1,000,000 M) Grant Specifics
	[LEA]" in order "to prevent, prepare for, and respond to" COVID-19 (USED ESSERF Office Hours I & II Follow Up, July 21, 2020).
Accounting Codes	Fund #: 252 Revenue Code: 445900
GRA Allocation Availability	September 3, 2020

Coronavirus Relief Funds (CRF) (\$1.25 B) (U.S. Department of Treasury)

Includes the following grants:

- Technology (\$1,000,000 M)
- Non-ESSERF (\$1,000,000 M)
- Distance/Blended Learning (\$30,000,000 M)
- Special Allocation (\$99,272,500 M)

CORONAVIRUS RELIEF FUNDS (CRF) – TECHNOLOGY GRANT (\$1,000,000 M)

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Technology (\$1,000,000 M) Grant Specifics
Fund Purpose	To provide assistance to state and local governments to address the economic impact of COVID-19 by preventing, preparing for, and responding to the pandemic.
Allocation Formula/ Methodology Calculation	60 LEAs were prioritized for funding based on: <ol style="list-style-type: none"> 1. Percent of students who are economically disadvantaged 2. ELA and Math proficiency rates 3. Performance gaps between students with disabilities and students without disabilities 4. Performance gaps between English learners and non-English learners 5. Rural status
Performance Period	March 1 - December 30, 2020

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Technology (\$1,000,000 M) Grant Specifics
K-12 Use of Funds	<p>Expenses must meet three criteria:</p> <ul style="list-style-type: none"> * Expenditure is necessary and was incurred due to COVID-19 * Expenditure is not accounted for in the approved budget as of March 27, 2020 * Expenditure incurred between March 1-December 30, 2020 <p>Funds can be used for:</p> <ol style="list-style-type: none"> 1. Hardware 2. Software 3. Licenses 4. Internet connectivity <p>All Coronavirus Relief Funds are subject to applicable provisions of 2 CFR 200 related to but not limited to internal controls (2 CFR 200.303), sub-recipient monitoring (2 CFR 200.330-332) and single audit requirements (2 CFR Subpart F).</p> <p>Performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). Regarding supply chain disruptions and increased demand for certain goods and services during the COVID-19 emergency: if an LEA enters into a contract requiring the delivery of goods or performance of service by December 30, 2020, the failure of a vendor to complete delivery or services by such date will not affect the ability of the LEA to use payments from the Fund to cover the cost of goods or services if the delay is due to circumstances beyond the LEA's control (CRF Guidance 9.2.2020).</p>
Reimbursement Process and Reporting Requirements	<ol style="list-style-type: none"> 1. GRA approval includes identifying expenditure categories and description narrative; back-up evidence may be requested. 2. Completing the Idaho Rebounds Reimbursement SCO Template spreadsheet is required for all GRA requests. 3. The State Controller's Office (SCO) will review all requests and has authority to request funds be returned to the ISDE.
Important	<p><i>IMPORTANT: By December 11, 2020, LEAs must submit all GRA reimbursement requests for Coronavirus Relief Funds OR complete and submit a Commitment to Spend Funds form to the SDE Accounting Department.</i></p>
Application Requirements	<p>No application is required</p>

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Technology (\$1,000,000 M) Grant Specifics
Equitable Services	Equitable Services do not apply
Supplement not Supplant	Supplement not supplant does not apply
Indirect Costs	Indirect cost provisions do not apply to these funds. Recipients may not apply their indirect cost rates to payments received from this Fund
Time and Effort Reporting	For Coronavirus Relief Funds, 2 CFR 200.430 is not applicable. Employees paid with CRF are not required to maintain time and effort records.
Accounting Codes	Fund #: 271-289 unless assigned otherwise Revenue Code: 445900
GRA Allocation Availability	July 14, 2020

CORONAVIRUS RELIEF FUNDS (CRF) – NON-ESSERF GRANT (\$1,000,000 M)

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Non-ESSERF (\$1,000,000 M) Grant Specifics
Fund Purpose	To provide assistance to state and local governments to address the economic impact of COVID-19 by preventing, preparing for, and responding to the pandemic.
Allocation Formula/ Methodology Calculation	1. Fund a base amount to LEAs who did not receive a Title I-A allocation in 2019-2020 and 2. Increase the allocation for the Title I-A LEAs who fall below the base amount 53 LEAs are receiving these funds.
Performance Period	March 1 - December 30, 2020
K-12 Use of Funds	Expenses must meet three criteria: * Expenditure is necessary and was incurred due to COVID-19 * Expenditure is not accounted for in the approved budget as of March 27, 2020

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Non-ESSERF (\$1,000,000 M) Grant Specifics
	<p>* Expenditure incurred between March 1-December 30, 2020</p> <p>Funds can be used for:</p> <ol style="list-style-type: none"> 1. Medical expenses such as COVID-19 testing, emergency medical transportation related to COVID-19 2. Public health expenses such as communication and enforcement of COVID-19, medical and protective supplies including sanitizing products, personal protective equipment, expenses for disinfection of public areas and facilities 3. Transportation expenses for meal delivery to students 4. Expenses to facilitate distance learning, including technological improvements, in connection with school closings 5. Salaries and benefits only for previously unbudgeted hazard pay or overtime expenses related to COVID-19 <p>NOTE: Although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction and for that reason is not an allowable use of these funds.</p> <p>All Coronavirus Relief Funds are subject to applicable provisions of 2 CFR 200 related to but not limited to internal controls (2 CFR 200.303), sub-recipient monitoring (2 CFR 200.330-332) and single audit requirements (2 CFR Subpart F).</p> <p>Performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). Regarding supply chain disruptions and increased demand for certain goods and services during the COVID-19 emergency: if an LEA enters into a contract requiring the delivery of goods or performance of service by December 30, 2020, the failure of a vendor to complete delivery or services by such date will not affect the ability of the LEA to use payments from the Fund to cover the cost of goods or services if the delay is due to circumstances beyond the LEA's control (CRF Guidance 9.2.2020).</p>
Reimbursement Process and Reporting Requirements	<ol style="list-style-type: none"> 1. GRA approval includes identifying expenditure categories and description narrative; back-up evidence may be requested. 2. Completing the Idaho Rebounds Reimbursement SCO Template spreadsheet is required for all GRA requests. 3. The State Controller's Office (SCO) will review all requests and has authority to request funds be returned to the ISDE.

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Non-ESSERF (\$1,000,000 M) Grant Specifics
Important	<i>IMPORTANT: By December 11, 2020, LEAs must submit all GRA reimbursement requests for Coronavirus Relief Funds OR complete and submit a Commitment to Spend Funds form to the SDE Accounting Department.</i>
Application Requirements	No application is required
Equitable Services	Equitable Services do not apply
Supplement not Supplant	Supplement not supplant does not supply
Indirect Costs	Indirect cost provisions do not apply to these funds. Recipients may not apply their indirect cost rates to payments received from this Fund
Time and Effort Reporting	For Coronavirus Relief Funds, 2 CFR 200.430 is not applicable. Employees paid with CRF are not required to maintain time and effort records.
Accounting Codes	Fund #: 271-289 unless assigned otherwise Revenue Code: 445900
GRA Allocation Availability	July 22, 2020

CORONAVIRUS RELIEF FUNDS (CRF)–DISTANCE/BLENDED LEARNING (\$30,000,000 M)

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Distance/Blended Learning (\$30,000,000 M) Grant Specifics
Fund Purpose	To provide assistance to state and local governments to address the economic impact of COVID-19 by preventing, preparing for, and responding to the pandemic.
Allocation Formula/ Methodology Calculation	<ol style="list-style-type: none"> 1. \$1000 district base x enrollment 2. \$6/per student x enrollment + \$21,000 base 3. Low-income factor is applied to total of the base and per student amount 4. Low-income total is added to the total of the base and per student amount

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Distance/Blended Learning (\$30,000,000 M) Grant Specifics
	5. Step 1 and Step 4 are compared and the lower of the two is used as the LEA's final allocation
Performance Period	March 1 - December 30, 2020
K-12 Use of Funds	<p>Expenses must meet three criteria:</p> <ul style="list-style-type: none"> * Expenditure is necessary and was incurred due to COVID-19 * Expenditure is not accounted for in the approved budget as of March 27, 2020 * Expenditure incurred between March 1-December 30, 2020 <p>Funds can be used for:</p> <ol style="list-style-type: none"> 1. Devices for students and staff 2. Connectivity for students and staff 3. Assistive technology (SPED) 4. LMS 5. Professional development related to LMS/distance/blended learning <p>All Coronavirus Relief Funds are subject to applicable provisions of 2 CFR 200 related to but not limited to internal controls (2 CFR 200.303), sub-recipient monitoring (2 CFR 200.330-332) and single audit requirements (2 CFR Subpart F).</p> <p>Performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). Regarding supply chain disruptions and increased demand for certain goods and services during the COVID-19 emergency: if an LEA enters into a contract requiring the delivery of goods or performance of service by December 30, 2020, the failure of a vendor to complete delivery or services by such date will not affect the ability of the LEA to use payments from the Fund to cover the cost of goods or services if the delay is due to circumstances beyond the LEA's control (CRF Guidance 9.2.2020).</p>
Reimbursement Process and Reporting Requirements	<ol style="list-style-type: none"> 1. GRA approval includes identifying expenditure categories and description narrative; back-up evidence may be requested. 2. Completing the Idaho Rebounds Reimbursement SCO Template spreadsheet is required for all GRA requests. 3. The State Controller's Office (SCO) will review all requests and has authority to request funds be returned to the ISDE.

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Distance/Blended Learning (\$30,000,000 M) Grant Specifics
Important	<i>IMPORTANT: By December 11, 2020, LEAs must submit all GRA reimbursement requests for Coronavirus Relief Funds OR complete and submit a Commitment to Spend Funds form to the SDE Accounting Department.</i>
Application Requirements	Application required Found on the CARES Act Webpage
Equitable Services	Equitable Services do not apply
Supplement not Supplant	Supplement not supplant does not apply
Indirect Costs	Indirect cost provisions do not apply to these funds. Recipients may not apply their indirect cost rates to payments received from this Fund.
Time and Effort Reporting	For Coronavirus Relief Funds, 2 CFR 200.430 is not applicable. Employees paid with CRF are not required to maintain time and effort records.
Accounting Codes	Fund #: 271-289 unless assigned otherwise Revenue Code: 445900
GRA Allocation Availability	Beginning August 12, 2020: as applications are reviewed and recommended for funding

CORONAVIRUS RELIEF FUNDS (CRF) – SPECIAL ALLOCATION (\$99,272,500 M)

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Special Allocation (\$99,272,500 M)
Fund Purpose	To provide assistance to state and local governments to address the economic impact of COVID-19 by preventing, preparing for, and responding to the pandemic.
Allocation Formula/ Methodology Calculation	1. \$315.504 per-student allocation based on 2019-2020 fall enrollment for K-12 public education. 2. Special Allocation total includes \$565,200 for the Idaho Educational Services for the Deaf and the Blind.
Performance Period	March 1 - December 30, 2020

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Special Allocation (\$99,272,500 M)
K-12 Use of Funds	<p>Expenses must meet three criteria:</p> <ul style="list-style-type: none"> * Expenditure is necessary and was incurred due to COVID-19 * Expenditure is not accounted for in the approved budget as of March 27, 2020 * Expenditure incurred between March 1-December 30, 2020 <p>Funds can be used for:</p> <p>The U.S. Department of Treasury presumes that expenses up to \$500 per elementary and secondary school student to be eligible and documentation for the specific use of funds up to that amount is not required (9.2.2020 Guidance).</p> <p>The SDE strongly recommends LEAs track all expenditures and keep records of invoices and receipts.</p> <p>All Coronavirus Relief Funds are subject to applicable provisions of 2 CFR 200 related to but not limited to internal controls (2 CFR 200.303), sub-recipient monitoring (2 CFR 200.330-332) and single audit requirements (2 CFR Subpart F).</p> <p>Performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). Regarding supply chain disruptions and increased demand for certain goods and services during the COVID-19 emergency: if an LEA enters into a contract requiring the delivery of goods or performance of service by December 30, 2020, the failure of a vendor to complete delivery or services by such date will not affect the ability of the LEA to use payments from the Fund to cover the cost of goods or services if the delay is due to circumstances beyond the LEA's control (CRF Guidance 9.2.2020).</p>
Reimbursement Process and Reporting Requirements	GRA review includes identifying expenditure categories.
Important	<i>IMPORTANT: By December 11, 2020, LEAs must submit all GRA reimbursement requests for Coronavirus Relief Funds OR complete and submit a Commitment to Spend Funds form to the SDE Accounting Department.</i>
Application Requirements	No application is required
Equitable Services	Equitable Services do not apply

Aspects of Each Grant	Coronavirus Relief Funds (CRF) – Special Allocation (\$99,272,500 M)
Supplement not Supplant	Supplement not supplant does not apply
Indirect Costs	Indirect cost provisions do not apply to these funds. Recipients may not apply their indirect cost rates to payments received from this Fund.
Time and Effort Reporting	For Coronavirus Relief Funds, 2 CFR 200.430 is not applicable. Employees paid with CRF are not required to maintain time and effort records.
Accounting Codes	Fund #: 271-289 unless assigned otherwise Revenue Code: 445900
GRA Allocation Availability	October 6, 2020

For Questions Contact

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